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12CV1829 BTMBGS

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7 UNITED STATES DISTRICT COURT
8 SOUTHERN DISTRICT OF CALIFORNIA

9 Michael T. Lucas,

Case No.

10 PETITIONER,

**PETITION OF MICHAEL T.
LUCAS TO QUASH 3rd PARTY
SUMMONS**

11 vs.

12 United States of America, Mark
13 W. Everson, Commissioner of
14 Internal Revenue, And Sarah S.
15 Centeno, Revenue Agent

16 RESPONDENTS.

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19 Petitioner, Michael T. Lucas (hereinafter "Lucas"), hereby petitions this court to
20 quash the third party record keeper summons, issued to J.P. Morgan Chase, by the
21 Internal Revenue Service, and relating to various corporate bank records and corporate
22 accounts to which Mr. Lucas is a signatory and/or is associated with as an officer,
23 director, or member.

24 I

25 **JURISDICTION**

26 1. This court has jurisdiction in this action pursuant to the provisions of Title 26
27 U.S.C. Sections 7609(b)(2)(A), 7609(h), and Title 28 U.S.C. Sections 1331 and 1340,
28

1 venue is proper in that the petitioner and resides within the geographical jurisdiction of
2 this court.

3 **II**

4 **PARTIES**

5 2. Petitioner is a Citizen of the State of California with a legal residence in San
6 Diego, California.

7 3. Respondent United States of America, Internal Revenue Service (hereinafter
8 "IRS"), is a federal government entity with agencies and offices throughout the United
9 States, and more specifically with an Internal Revenue Service Office located at 12301
10 Research Blvd, Bldg IV, MS 5220 AUNW, Ste. 180, Austin TX 78759, from which this
11 action has arisen.

12 Respondents Mark W. Everson, Commissioner of Internal Revenue, and Sarah S.
13 Centeno, Revenue Agent are employees and agents of the IRS operating from the Office
14 located at 12301 Research Blvd, Bldg IV, MS 5220 AUNW, Ste. 180, Austin TX 78759,
15 from which this action has arisen.

16 4. Respondent J.P. Morgan Chase is a Commercial Banking Corporation, and
17 financial institution, with offices in a number of locations within and without the United
18 States. The subpoena in question was served upon J.P. Morgan Chase at 7610 W.
19 Washington Street, Indianapolis, IN, 46231.

20 **III**

21 **PETITION TO QUASH SUMMONS**

22 5. On or about June 27, 2012 Revenue Agent Sarah S. Centeno issued a third
23 party summons to J.P. Morgan Chase, a copy of which was mailed to Lucas by J.P.
24 Morgan Chase. (copy of summons attached hereto exhibit 1, and made a part hereof by
25 reference thereto). Mr. Lucas was never served with the subpoena in question.

26 6. The summons directed to respondent J.P. Morgan Chase requests the following
27 documentation:

1 1) Provide a listing or any and all closed an open accounts (type of account),
2 account documents (loans, signature cards) and other records that you possess or control
3 pertaining to Michael T. Lucas (9953), or any other entities that relate, but not limited to

4 2) Provide bank statements with associated copy of any instrument for deposit,
5 withdrawals, or payments to include a copy of any funding document related to ACH
6 debits/payments or ACH credits, wire transfers or any other official item used for the
7 withdrawal or offset of deposits from January 1, 2000 through May 30, 2012.

8 7. It appears on the face of the Summons that the Summons is issued "In the
9 matter of Michael T. Lucas". The apparent purpose for the documentation sought in the
10 summons is therefore not disclosed upon the face of the summons.

11 8. This petition is based on the fact that Mr. Lucas has satisfied the I.R.S. Lien
12 relating to the subpoena, and that the I.R.S. has, in fact, filed a Form 10916(c)
13 "Withdrawal of Filed Notice of Tax Lien" on or about June 28, 2012. A true and correct
14 copy of that form

15 **WHEREFORE**, in consideration of the foregoing, petitioner prays that this court
16 order the respondents to appear before this honorable court and show cause as to why this
17 court should not quash the summons here involved.

18 Respectfully Submitted,

20 Dated: July 24, 2012

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22 James D. Henderson, Jr.
23 Attorney for Petitioner,
24 Michael T. Lucas

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